

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1746 - HB 2108

March 8, 2011

SUMMARY OF BILL: Requires the Commissioner of Revenue to file an annual report with the Senate and House Finance Committees detailing the number of jurisdictions participating in the Local Tourism Development Zone Business Tax Act and the amount of tax generated.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any increase in Department responsibilities for preparation of an annual report on jurisdictions participating in the Local Tourism Development Zone Business Tax Act can be accommodated within existing resources without an increased appropriation or reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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